

House File 2517 - Introduced

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A BILL FOR

1 An Act exempting from the imposition of the sales and use
2 taxes the sales price on certain sales of clay pigeons and
3 including effective date and retroactive applicability
4 provisions.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, Code Supplement 2009, is amended
2 by adding the following new subsection:

3 NEW SUBSECTION. 96. The sales price from the sale of clay
4 pigeons that are to be stored, used, or consumed by a shooting
5 facility, if any of the following applies:

6 a. The shooting facility is required to collect sales taxes
7 imposed on the sales price of charges for shooting at the
8 facility.

9 b. The shooting facility is a nonprofit organization that
10 charges for shooting at the facility, and the sales price of
11 such charges are exempt as casual sales under subsection 39.

12 Sec. 2. REFUNDS.

13 1. Refunds of taxes, interest, or penalties that arise
14 from claims resulting from the enactment of section 423.3,
15 subsection 96, in this Act, for the exemption of sales of clay
16 pigeons occurring between January 1, 2000, and the effective
17 date of this Act, shall be limited to fifty thousand dollars
18 in the aggregate and shall not be allowed unless refund claims
19 are filed prior to October 1, 2010, notwithstanding any other
20 provision of law.

21 2. If the amount of claims totals more than fifty thousand
22 dollars in the aggregate, the department of revenue shall
23 prorate the fifty thousand dollars among all claimants in
24 relation to the amounts of the claimants' valid claims.

25 3. Claimants shall not be entitled to interest on any
26 refunds.

27 Sec. 3. EFFECTIVE UPON ENACTMENT AND RETROACTIVE
28 APPLICABILITY. This Act, being deemed of immediate importance,
29 takes effect upon enactment and applies retroactively to
30 January 1, 2000.

31 EXPLANATION

32 This bill exempts from the imposition of the sales and use
33 taxes the sale of clay pigeons if they are sold to a shooting
34 facility that collects sales taxes on the charges for shooting
35 at the facility or if the charges for shooting at the facility

1 are exempt as casual sales.

2 Because the exemption is retroactive to January 1, 2000,
3 the bill provides for refund claims arising as a result of the
4 bill.

5 The bill takes effect upon enactment and applies
6 retroactively to January 1, 2000.